

ENTERED

January 07, 2021

Nathan Ochsner, Clerk

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

TRAFIGURA TRADING, LLC,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.§
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CAUSE NO. 4:19-cv-00170

FINAL JUDGMENT

From 2014 to 2017, Trafigura Trading, LLC (“Trafigura”) paid \$4,215,924 in taxes pursuant to 26 U.S.C. § 4611(b), which imposes a tax on domestic crude oil exports. Doc. No. 50. After paying the taxes, Trafigura requested a refund, claiming § 4611(b) violates the Export Clause of the United States Constitution. The Internal Revenue Service denied Trafigura’s refund claim, and Trafigura instituted this lawsuit. Doc. No. 1.

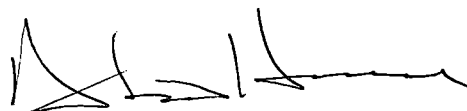
United States of America (“Government”) answered the lawsuit and denied liability, maintaining that Trafigura is not entitled to a refund because § 4611(b) does not violate the constitution. Doc. Nos. 11 and 12. Trafigura and the Government submitted competing motions for summary judgment in support of their respective positions, as well as additional legal briefing. *See* Doc. Nos. 21, 32, 33, 40, 43, 44, 47, 48, and 49.

On September 8, 2020, after considering the motions and briefing and conducting an oral hearing, the Court denied the Government’s motion and granted Trafigura’s motion as to liability, finding that § 4611(b)’s tax on crude oil exports violates the Export Clause of the United States Constitution. Doc. No. 50.

In a joint motion to enter judgment, the parties advised the Court that there are no remaining issues to be adjudicated and that Trafigura is entitled to a refund in the amount of \$4,215,924, as well as statutory interest pursuant to 28 U.S.C.A. § 2411. The Court grants the parties' joint motion to enter judgment and enters this Final Judgment.

Having determined that § 4611(b) violates the Export Clause of the United States Constitution, the Court orders the Government to refund to Trafigura \$4,215,924 in § 4611(b) taxes that Trafigura paid for the tax periods at issue, as well as statutory interest pursuant to 28 U.S.C.A. § 2411. This is a Final Judgment that fully and finally disposes of all claims and causes of action asserted by any party to this litigation.

SIGNED at Houston, Texas, this 7th day of January 2021.

A handwritten signature in black ink, appearing to read 'Andrew S. Hanen', is written over a horizontal line.

ANDREW S. HANEN
UNITED STATES DISTRICT JUDGE